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Our Case No. 10106/4

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Forrest N. Krutter et al.)
Serial No.: 09/524,189)
Filing Date: March 13, 2000)
For: METHOD OF REINSURING AN)
INSOLVENT INSURANCE OR)
REINSURANCE COMPANY'S)
LIABILITIES)
Examiner: Natalie Pass
Art Unit: 3626

AMENDMENT UNDER 37 CFR 1.114

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the final Office Action mailed February 1, 2006, and after the submission of a Notice of Appeal on July 31, 2006, this amendment is being submitted with an appropriate Petition and Fee for Extension of Time and a Request for Continued Examination under 37 CFR 1.114. Please amend the above-identified application as below and consider the following remarks.

Amendment to the Claims begins on page 2 of this paper.

Remarks begin on page 7 of this paper.